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HARYANA GOVERNMENT

INDUSTRIES & COMMERCE DEPARTMENT

Notification

The 27th May, 2026

No. 20/07/2026-4IB-1.— The Governor of Haryana is pleased to notify the ***'Haryana Global Capability Centre (GCC) Policy - 2026.'*** This policy will be valid for a period of 05 years from the date of notification of this policy or the date of any new policy/amendment introduced by the Government of Haryana, whichever is earlier.

The policy has been concurred by the Finance Department *vide* their U.O. No.1/25/2026-3FD-III/2026/6328, 6330, 6325, 6331, 6327, 6329, 6332, 6326 dated 21.03.2026 and approved by the Council of Ministers in its meeting held on 18th May, 2026.

AMIT KUMAR AGRAWAL,
Commissioner & Secretary to Government Haryana,
Industries & Commerce Department.

Chandigarh:
The 27th May, 2026

Haryana Global Capability Centres (GCC) Policy, 2026

Department of Industries & Commerce,

Government of Haryana

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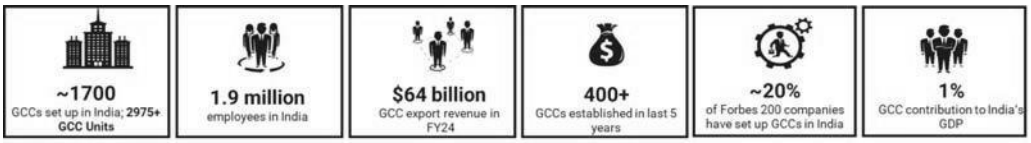
List of Acronyms

BPO	Business Process Outsourcing
BOT	Build-Operate-Transfer
CAPEX	Capital Expenditure
CGST	Central Goods and Services Tax
Cr.	Crore
CLU	Change of Land Use
DPIIT	Department for Promotion of Industry and Internal Trade
ECE	Eligible Capital Expenditure
FAR	Floor Area Ratio
FCI	Fixed Capital Investment
FSI	Floor Space Index
FY	Financial Year
GCCs	Global Capability Centres
GoH	Government of Haryana
GoI	Government of India
HEEP	Haryana Enterprises and Employment Policy
HEPB	Haryana Enterprise Promotion Board
HEPC	Haryana Enterprises Promotion Centre
HKRN	Haryana Kaushal Rozgar Nigam
ITC	Input Tax Credit
IGST	Integrated Goods and Services
Infra	Infrastructure
IT	Information Technology
ITeS	Information Technology Enabled Services
ITC	Input Tax Credit
JV	Joint Venture
MNCs	Multinational Corporations
MSMED	Micro, Small and Medium Enterprises Development
R&D	Research & Development
SGST	State Goods and Services Tax
TCP	Town & Country Planning
TOD	Transit Oriented Development

1. Overview

India has emerged as a global hub for Global Capability Centres (GCCs), with nearly 1,700 GCCs and over 2,975 GCC units established across the country. These centres, which serve as strategic extensions of global enterprises, play a pivotal role in delivering high-value services across domains such as IT, finance, engineering, R&D, and analytics. Employing around 1.9 million professionals, India's GCC ecosystem is a critical pillar of the nation's economy, contributing $64 billion in export revenues in FY24 alone. In the last five years, over 400 new GCCs have been set up, with ~20% of Forbes 2000 companies establishing their GCC footprint in India. Today, GCCs contribute 1% to India's GDP, underscoring their growing strategic and economic significance.



India's rise as a preferred destination for Global Capability Centres is not just a story of scale, but of strategic advantage. The country offers a unique blend of technical talent, business maturity, and cost efficiency. Cities like Gurugram, Bengaluru, Hyderabad, Delhi, Noida, Chennai and Pune have evolved into innovation nerve centres for multinational corporations comprising over 95% of the GCCs operating in the country, while newer Tier 2 locations are rapidly gaining traction due to relative cost advantages, improved connectivity and supportive infrastructure. This pan-India presence, backed by a time zone advantage and cultural compatibility with global markets, has helped position India not just as a delivery base, but as a critical partner in enterprise transformation. As global headquarters increasingly look eastward for digital leadership, India's GCC landscape continues to mature—fuelled by a deepening talent pool, policy support, and an unrelenting focus on value creation.

Recognizing India's emergence as a global hub for GCCs and Haryana's growing significance within this ecosystem, the State has formulated the Haryana Global Capability Centres (GCC) Policy, 2026 to harness this momentum and position itself as a preferred destination for next-generation global capability centres. With over 270 GCC units already operating in the state—including numerous Fortune 200 companies — Haryana is strategically poised to accelerate its role in this transformation. GCCs can create high-quality jobs in knowledge-based sectors and stimulating economic growth. They foster local talent development and facilitate the transfer of knowledge and best practices from global enterprises to local ecosystems. These centres also attract ancillary industries and suppliers, generating a multiplier effect and supporting inclusive

regional development. The policy recognizes this potential—not only to boost employment and export earnings but also to enhance the State's innovation and R&D capabilities, including the emergence of Tier-2 cities as future GCC hubs. Building on Haryana's strong IT and industrial base, the policy offers a forward-looking framework that promotes ease of doing business, talent readiness, and innovation-driven growth, while attracting both new entrants and anchor investments from global players.

2. Definition

2.1 **Global Capability Centres (GCCs):** Global Capability Centres (GCCs) refers to captive centres established in Haryana by multinational corporations (MNCs), or by their parent, group, subsidiary, or affiliate entities, to serve the internal global operations of such entities including, but not limited to, research and development (R&D), product design and engineering, information technology services, data and analytics, finance and accounting, procurement/sourcing, supply chain management, legal and compliance, risk management, human resources, and other shared or enterprise support functions. To be considered eligible under this policy, GCCs shall operate exclusively for their parent, group, subsidiary, or affiliate entities, and shall not render services to unrelated third-party clients.

GCCs established under alternative operating structures, including:

a. **Build-Operate-Transfer (BOT) Model**, wherein a service provider sets up and operates the centre for a defined period before transferring ownership and control to the MNC or its group entity; and
b. **Joint Venture (JV) Model, Hybrid Model, or similar contractual arrangements**, wherein a service provider or strategic partner establishes and operates the GCC on behalf of the MNC for captive use,

will also be considered eligible under this Policy, provided that the centre is intended for captive operations and eventual or effective control rests with the MNC or its group entity.

2.2 **Date of Commencement of Commercial Operations:** Refers to the date of first sale bill/invoice issued by the unit. Only units commencing commercial operations post 1st January 2026 and up until the validity period of this policy will be eligible to avail benefits under this policy.

2.3 **New Unit:** Refers to a unit established and commencing commercial operations after 1st January 2026 and until the validity period of this policy. Any existing unit undertaking expansion/ diversification at different locations will also be considered as a New Unit.

2.4 **Existing Unit:** Refers to any unit existing and in operation prior to notification of this policy.

2.5 **Expansion/ Diversification:** Refers to investment undertaken by an existing unit at the same location for:

i. provision of new or additional services
ii. enhancement of capacity/ workforce (or)

iii. upgradation, modernisation, or technological improvement of existing equipment, or processes

An existing unit will be eligible to avail incentives under this Policy for expansion/diversification undertaken at the same location, subject to fulfilment of any one of the following conditions:

a. The unit undertakes an additional Fixed Capital Investment (FCI) of at least 50% of current FCI of the Project i.e. FCI as on date of commencement of expansion/ diversification

(or)

b. The unit undertakes an additional FCI of at least 25% of current FCI of the Project i.e. FCI as on date of commencement of expansion/ diversification subject to a minimum expansion investment of INR 125 cr.

(or)

c. The unit undertakes an additional FCI greater than the minimum threshold limit of Mega/ Ultra Mega Unit defined under this policy for the particular location.

Note: For the purposes of calculation of FCI in such cases, the original value of the assets will be considered. Any existing unit undertaking expansion/ diversification at different locations will be considered as a New Unit.

2.6 Fixed Capital Investment (FCI): The new investment in land, infrastructure/associated utilities, building, furnishing/fitouts, machinery and equipment (IT and Non-IT), hardware & software, power back-up arrangements and captive renewable energy plants made:

- during the policy period (and)
- before the commencement of commercial operations (and) up till 3 years after date of commencement of commercial operations or as decided by the Haryana Enterprise Promotion Board (HEPB)

will be considered as FCI.

Note:

i. Additionally, for the purposes of facilitating cases where investment has also been made prior to the notification of this policy but date of commencement of commercial operations falls after 1st January 2026, the FCI made in the one-year period prior to the date of notification of this policy will also be considered.

ii. Transfer of plant, machinery and equipment from the same or different unit located anywhere else will not be considered towards calculation of FCI

iii. Working capital, goodwill, preliminary and pre-operative expenses, capitalized interest, and expenses incurred towards acquisition of technology or technical know-how, including consultancy charges, royalty, design and drawings, patents, licenses, and other intellectual property rights, whether capitalized in the books of accounts or otherwise, will not be considered while calculating Fixed Capital Investment.

2.7 Ultra-Mega, Mega and Large Project: Projects will be categorized as Ultra Mega, Mega and Large Projects as per definition in the Make in Haryana Industrial Policy of the State as amended from time to time and/or any future flagship industrial policy of the State (if and when released).

2.8 Large Enterprises: Large Enterprises will mean enterprises other than Micro, Small, and Medium Enterprises, having either:

- Investment in plant and machinery or equipment exceeding INR 125 crore, (or)
- Annual turnover exceeding INR 500 crore,

i.e., above the thresholds prescribed for Medium Enterprises under the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, as amended by the Government of India from time to time.

2.9 Medium Enterprise: Medium Enterprises will mean enterprises where:

- Investment in plant and machinery or equipment does not exceed INR 125 crore, and
- Annual turnover does not exceed INR 500 crore,

in accordance with the thresholds notified by the Government of India under the MSMED Act, 2006, as amended from time to time.

2.10 Small Enterprise: Small Enterprises will mean enterprises where:

- Investment in plant and machinery or equipment does not exceed INR 25 crore, and
- Annual turnover does not exceed INR 100 crore,

in accordance with the thresholds notified by the Government of India under the MSMED Act, 2006, as amended from time to time.

2.11 Micro Enterprise: Micro Enterprises will mean enterprises where:

- Investment in plant and machinery or equipment does not exceed INR 2.5 crore, and
- Annual turnover does not exceed INR 10 crore,

in accordance with the thresholds notified by the Government of India under the MSMED Act, 2006, as amended from time to time.

2.12 **Local Employee:** An employee who is a bonafide resident of the State of Haryana (as defined by the Government of Haryana from time to time) will be considered a Local employee. The local employee status will only be verified using Parivar Pechan Patr issued by the Government of Haryana.

2.13 **Net SGST:** Net SGST to be considered for reimbursement means that the eligible unit will be entitled to get reimbursement of SGST amount, paid through cash ledger, against the output liability of SGST on sale of eligible products. The eligible unit will first have to utilize all the eligible Input Tax Credit (ITC) including eligible ITC of IGST available in its credit ledger, against the SGST output liability, before adjusting the SGST amount through cash ledger.

2.14 **Eligible Startup -** Any entity will be considered a startup if it meets the latest definition of startups as per the Haryana State Startup Policy 2022, as amended from time to time, and is registered with the Industries and Commerce Department, Haryana.

2.15 **Transit Oriented Development (TOD) Zone:** Transit Oriented Development (TOD) Zones will mean areas notified or designated for transit-oriented development by the Town and Country Planning Department, Haryana, from time to time. These zones are typically located within a specified distance along or around mass public transit corridors or nodes and promote compact, high-density, mixed-use development with enhanced access to public transportation.

2.16 **Co-working Space:** A common facility where several workers from distinctive companies share an office space, allowing cost savings through use of common infrastructure.

IAL NETWORK
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Policy Overview

3. Vision

"To establish Haryana as a premier global destination for Global Capability Centres (GCCs) by creating a conducive, future-ready ecosystem anchored in innovation, world-class infrastructure, and a skilled talent base—enabling high-value capability creation, accelerating digital transformation, and driving inclusive and sustainable economic growth across the State."

4. Mission

i. Create a competitive, predictable, and investor-friendly ecosystem to position Haryana as a preferred destination for Global Capability Centres (GCCs), through targeted fiscal incentives, regulatory facilitation, enhanced ease of doing business, and policy frameworks aligned with global best practices.

ii. Foster strong linkages between GCCs and Haryana's innovation ecosystem, including start-ups, academic institutions, research organizations, and Centres of Excellence, to catalyse collaboration, innovation, and development of next-generation technologies and solutions.

iii. Enable high-quality employment generation and knowledge-driven service exports by attracting global enterprises engaged in advanced functions such as research and development, digital transformation, analytics, engineering, and sustainable business operations.

iv. Promote the emergence of Tier-II cities such as Panchkula, Hisar, and other identified locations as distributed GCC hubs, thereby ensuring balanced regional development and optimal utilization of the State's talent base.

v. Position GCCs as a strategic export-oriented services sector to strengthen Haryana's contribution to India's global services exports and enhance the State's foreign exchange earnings.

5. Objectives

i. Attract 100+ new GCCs within the policy period across the State.

ii. Support in creation of more than 30,000 new employment opportunities within the State.

6. Validity of the Policy

This policy will be valid for a period of 05 years from the date of notification of this policy or the date of any new policy/amendment, introduced by the Government of Haryana, whichever is earlier.

7. Eligibility Criteria

7.1 The policy will apply to GCC units as defined in Section 2.1

7.2 Only those units which commence commercial operations post 1st January 2026 and until the validity of this policy and employ a minimum of 100 employees on payroll or contract with ESI/PF number within a period of 3 years from date of commencement of operations will be eligible for availing benefits as enlisted under this policy.

7.3 Eligible units intending to avail incentives under this policy shall be required to submit an application to the Department prior to the date of commencement of commercial operations.

For cases where the date of commencement of commercial operations falls in the interim period between 01.01.2026 and the date of notification of the policy, the eligible unit wishing to avail incentives under this policy will be required to submit the application to the Department within 2 months from the date of notification of this policy.

7.4 Existing GCC units will also be eligible to avail incentives under this Policy for expansion/diversification undertaken at the same location, subject to fulfilment of the following conditions:

(a) Unit must be undertaking expansion/diversification anywhere in Haryana on land parcels with valid CLU permission (if applicable) under commercial or industrial category or in Government-approved Industrial Estates / IMTs; and

(b) Unit must be undertaking an expansion/diversification, with either:

- an additional Fixed Capital Investment (FCI) of at least 50% of current FCI of the Project i.e. FCI as on date of commencement of expansion/ diversification

  (or)

- an additional FCI of at least 25% of current FCI of the Project i.e. FCI as on date of commencement of expansion/ diversification subject to a minimum expansion investment of INR 125 cr. (or)

  (or)

- an additional FCI greater than the minimum threshold limit of Mega/ Ultra Mega Unit defined under this policy for the particular location.

For the purposes of calculation of FCI in such cases, the original value of the assets shall be considered

(c) Unit must be commencing commercial operations of said expansion/ diversification post 1st January 2026 and until the validity of this policy.

Note:

i. Units undertaking expansion/ diversification will be eligible for availing incentives for expansion/ diversification only once during the policy period.

ii. In cases of expansion/diversification where a clearly identifiable date of commencement of commercial operations cannot be determined (such as in cases involving phased capacity ramp-up or gradual scaling of services):

   a. Only investment made in the three-year period from the date of first expansion investment shall be considered as eligible investment period for the purpose of determination of Fixed Capital Investment (FCI) and Eligible Capital Expenditure (ECE).

   b. The date of completion of the entire committed capital investment for such expansion/diversification (or) the completion of 3 years from the date of first expansion investment, whichever is earlier, shall be deemed to be the date of commencement of commercial operations for the purposes of this Policy.

iii. Units undertaking expansion/ diversification will be required to obtain separate registration under GST for such expansion/diversification and maintain separate books of accounts for existing unit as well as the expanded unit.

In case separate registration under GST is not feasible for a unit of expansion at the same business place, the highest turnover reflected by the existing unit in the last three years will be considered as the turnover of the existing unit for the purposes of estimation of different incentives. However, such a unit will also be required to maintain a separate book of accounts for the expansion unit, unless otherwise permitted by HEPB.

7.5 Units availing fiscal incentives under this policy shall not be eligible to avail or claim incentives for the same project under any other policy issued by the Government of Haryana, and vice versa, save and except for incentives under the Haryana Progressive MSME and Exports Policy, which may be availed only to the extent that such incentives are not covered under this policy under the same or a comparable head.

8. Overall capping of Incentives

The benefits offered under the policy will be over and above any incentives obtained under any Government of India policy or scheme by the eligible unit. However, the cumulative incentives under the policy to any Unit, together with any fiscal incentives, subsidies, reimbursements, grants, or financial assistance received under any Government of India scheme for the same project, will be subject to a ceiling of 100% of Fixed Capital Investment (FCI).

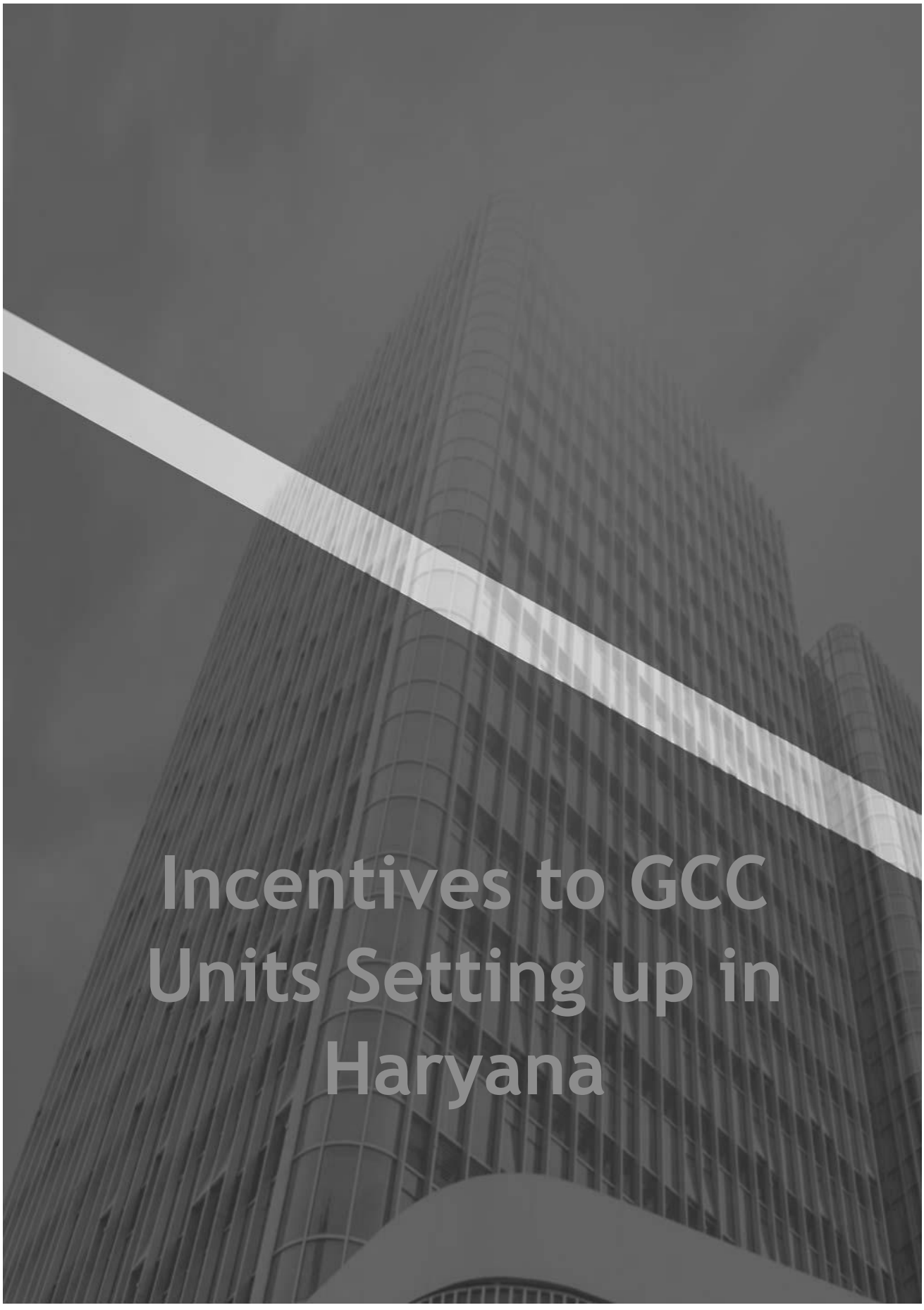
9. Turnaround time under this policy

All new schemes/ operational guidelines proposed in the policy will be notified within a time frame of 03 months from the date of release of this policy. The fact that a scheme has not been notified will not debar an investor whose application is consistent with the provisions of this policy from applying for and obtaining incentives under this policy.

Note: All the schemes to be notified under this policy will be approved at the level of Administrative Secretary to Government, Haryana, Industries & Commerce Department and placed before the concerned Standing Finance Committee for approval and subsequent notification.

10. Authority for Clarification, Interpretation, and Operational Decisions:

Administrative Secretary, Department of Industries and Commerce, Haryana will be the competent authority for clarification/resolution of any doubts related to the interpretation of any term or any provision arising under this policy, approval for notification of scheme operational guidelines for provisions under this policy and removal of difficulties for ease of doing business. The decision in this matter will be final and binding for all stakeholders in such cases.


Incentives to GCC
Units Setting up in
Haryana

11. Incentives for Global Capability Centre Units

11.1 CAPEX and OPEX Support

<table>
<tr><th>S.No.</th><th>Incentive</th><th>Description of Support</th></tr>
<tr><td>A.</td><td>CAPEX Support Incentive</td><td>An eligible unit will be entitled to reimbursement of a percentage of the eligible capital expenditure (CAPEX) incurred as shown in the table below:
<table>
<tr><th rowspan="2">Location of the Unit</th><th rowspan="2">Eligible CAPEX Reimbursement Support</th><th colspan="2">Overall Ceiling on CAPEX Support</th></tr>
<tr><th>Case 1: In case office space is owned by the Unit</th><th>Case 2: In case of leased office space</th></tr>
<tr><td>For units located in Non-Transit Oriented Development (TOD) Zone Areas of Gurugram District</td><td>@ 50% of the eligible capital expenditure (ECE) incurred</td><td>Overall ceiling of INR 3.75 crore per one hundred eligible employees or INR 100 cr. whichever is lower.</td><td>Overall ceiling of INR 2.50 crore per one hundred eligible employees or INR 50 cr. whichever is lower.</td></tr>
<tr><td>For units located in TOD Zone Areas of Gurugram District</td><td>@ 65% of the eligible capital expenditure (ECE) incurred</td><td>Overall ceiling of INR 3.75 crore per one hundred eligible employees or INR 125 cr. whichever is lower.</td><td>Overall ceiling of INR 2.50 crore per one hundred eligible employees or INR 75 cr. whichever is lower.</td></tr>
<tr><td>For units located in any district other than Gurugram District</td><td>@ 75% of the eligible capital expenditure (ECE) incurred</td><td>Overall ceiling of INR 3.75 crore per one hundred eligible employees or INR 150 cr. whichever is lower.</td><td>Overall ceiling of INR 2.50 crore per one hundred eligible employees or INR 100 cr. whichever is lower.</td></tr>
</table>
Note:
i. The CAPEX support incentive will be disbursed in ten (10) annual instalments and will commence after the date of commencement of production/operations or achievement of committed eligible capital investment whichever is later subject to the time limits for recognition of Fixed Capital Investment/ Eligible Capital Expenditure specified under this policy.</td></tr>
</table>

S.No.	Incentive	Description of Support
		ii. The total number of direct employees (on payroll or contract with ESI/PF number) continuously employed for a period of at-least 1 year with the unit applying for benefits will be considered as eligible employees. iii. Existing employees relocating to the GCC unit applying for benefits from another unit of the GCC (located in a State outside Haryana) will also be considered as eligible employees for the purpose of calculation of capex benefits subject to satisfaction of the above. iv. For the purposes of calculation of overall ceiling on the capex benefit: a. The maximum number of eligible employees employed by the unit over the first 3 years from date of commencement of commercial operations will be considered. b. In cases where the number of eligible employees exceeds a given employment block by more than fifty (50) employees, the unit will be deemed eligible under the next higher employment block of one hundred (100) employees. However, where the number of eligible employees exceeds a block by fifty (50) employees or less, the unit will continue to be considered eligible under the same employment block. For illustration, a unit employing one hundred and fifty-one (151) eligible employees will be considered eligible under the two hundred (200) employees block, whereas a unit employing one hundred and fifty (150) or one hundred (100) eligible employees will continue to be considered under the one hundred (100) employees block v. Eligible capital expenditure (ECE) will include the new investment/expenditure incurred and paid on account of the following: a. Construction of building, infrastructure/ associated utilities and power backup arrangements (note: land cost will not be considered under eligible capital expenditure) b. Furnishing of building/ fit-out costs c. Purchase of new machinery and equipment, IT hardware & software d. Payment of stamp duty on purchase/lease of land or office space

<table>
<tr><th>S.No.</th><th>Incentive</th><th>Description of Support</th></tr>
<tr><td></td><td></td><td>e. Payment of external development charges (only in case of owned building)
f. Establishment of Captive Renewable Energy Projects (only new captive renewable energy projects ≥ 100 kW will be eligible)
g. Expenses Incurred for Obtaining Green Building Certifications from certifying bodies such as Leadership in Energy and Environmental Design (LEED), Indian Green Building Council (IGBC), Green Rating for Integrated Habitat Assessment (GRIHA) and Bureau of Energy Efficiency (BEE)
vi. Only the eligible capital expenditure incurred:
a. during the policy period (and)
b. before the commencement of commercial operations (and) up-till 3 years after date of commencement of commercial operations or as decided by the Haryana Enterprise Promotion Board will be considered as eligible capital expenditure.
Additionally, for the purposes of facilitating cases where investment has also been made prior to the notification of this policy but date of commencement of commercial operations falls after 01.01.2026, the ECE made one year period prior to the date of notification of this policy will also be considered as ECE.
<u>Note</u>: Transfer of machinery and equipment from the same or different unit located anywhere else shall not be considered towards calculation of FCI.</td></tr>
<tr><td>B.</td><td>OPEX Support Incentive</td><td>An eligible unit will be entitled to reimbursement of a percentage of the eligible OPEX incurred as shown in the table below:
<table>
<tr><th>Location of the Unit</th><th>OPEX Support</th><th>Overall Ceiling on OPEX Support</th></tr>
<tr><td>For units located in Non-TOD Zone Areas of Gurugram District</td><td>@ 50% of the eligible operational expenditure incurred for a period of 5 years from date of commercial operations</td><td rowspan="2">Overall annual ceiling of INR 0.75 crore per one hundred eligible employees or INR 15 cr. per annum whichever is lower.</td></tr>
<tr><td>For units located in TOD Zone Areas of Gurugram District</td><td>@ 65% of the eligible operational expenditure incurred for a period of 7</td></tr>
</table></td></tr>
</table>

<table>
<tr><th>S.No.</th><th>Incentive</th><th>Description of Support</th></tr>
<tr><td></td><td></td><td>
<table>
<tr><td></td><td>years from date of commercial operations</td></tr>
<tr><td>For units located in any district other than Gurugram District</td><td>@ 65% of the eligible operational expenditure incurred for a period of 9 years from date of commercial operations</td></tr>
</table>

Note:
i. The OPEX Support incentive will be granted for a period of 5/7/9 years (based on location) from the date of commencement of operations.
ii. The total number of direct employees on payroll or contract with ESI/PF number will be considered as eligible employees for the purpose of calculation of OPEX benefits subject to the employee being continuously employed with the unit applying for benefits for the period of at-least 1 year.
iii. Existing employees relocating to the GCC unit applying for benefits from another unit of the GCC (located in a State outside Haryana) will also be considered as eligible employees for the purpose of calculation of OPEX benefits, subject to satisfaction of the above.
iv. For the purposes of calculation of annual overall ceiling on the OPEX benefit:
a. The maximum number of eligible employees employed by the unit over the year for which the application for incentive is filed will be considered.
b. In cases where the number of eligible employees exceeds a given employment block by more than fifty (50) employees, the unit will be deemed eligible under the next higher employment block of one hundred (100) employees. However, where the number of eligible employees exceeds a block by fifty (50) employees or less, the unit will continue to be considered eligible under the same employment block.
For illustration, a unit employing one hundred and fifty-one (151) eligible employees will be considered eligible under the two hundred (200) employees block, whereas a unit employing one hundred and fifty (150) or one hundred (100) eligible employees
</td></tr>
</table>

S.No.	Incentive	Description of Support
		will continue to be considered under the one hundred (100) employees block v. For the purposes of this policy, eligible OPEX for a particular year will include the actual expenditure incurred and paid by the unit on account of/on the following: a. Payment of Electricity Duty b. Payment of Lease Rentals: Eligible @75% of actual rent paid by the units and subject to a cap of 6% of the valuation of the property as assessed by a valuer registered under the Companies (Registered Valuers and Valuation) Rules, 2017, as amended from time to time **c.** Payment of Internet Bandwidth Charges: Provided that the service provider company is registered in India and has a valid GST number **d.** Payment of Cloud Rental Charges: Provided that the service provider company is registered in India and has a valid GST number

Note:

Ultra Mega and Mega Projects will also be eligible for customized packages of incentives by Haryana Enterprise Promotion Board (HEPB). This special package of incentives will be decided by the Haryana Enterprise Promotion Board (HEPB) on a case-to-case basis and will be offered over and above the standard package of incentives as per this policy and based on the approved Cost Benefit Analysis model of the State, as amended from time to time.

11.2 Human Resource Development Incentives

<table>
<tr><th>S.No.</th><th>Incentive</th><th>Description of Support</th></tr>
<tr><td>1.</td><td>Employment Generation and Capacity Building Subsidy</td><td>To reward local high-quality employment generation, a unit will be eligible to avail a local employment generation subsidy for a period of 10 years from Date of Commencement of Commercial Operations based upon the proportion of Haryana local employees in the workforce of the unit in a particular year as shown below:
<table>
<tr><th>Proportion of Haryana Local Employees in the Workforce in Particular Year</th><th>Employment Generation Subsidy for General Category Haryana Local Employees</th><th>Employment Generation Subsidy for Women/ SC/ Divyang / Agniveer/ Ex-Servicemen Category Haryana Local Employees</th></tr>
<tr><td>< 15%</td><td>Not applicable</td><td>Employment Generation Subsidy @120% of the average gross monthly salary will be provided for each eligible Women/ SC/ Divyang / Ex-Servicemen Category Haryana Local Employees subject to a cap of INR 1 lakh per year per employee</td></tr>
<tr><td>≥15%</td><td>Employment Generation Subsidy @ {100%} + {20% * (Proportion of Haryana Local Employees in % - 15%)} of the average gross monthly salary will be provided for each eligible Haryana Local Employee subject to a cap of INR 1 lakh per year per employee</td><td>Employment Generation Subsidy @ {120%} + {20% * (Proportion of Haryana Local Employees in % - 15%)} of the average gross monthly salary will be provided for each eligible Women/ SC/ Divyang / Ex-Servicemen Category Haryana Local Employees subject to a cap of INR 1.2 lakh per year per employee</td></tr>
</table>
</td></tr>
</table>

S.No.	Incentive	Description of Support
		Note: i. Proportion of Haryana Local Employees = Total Haryana Local Employees of the Unit/ Total Employees of the Unit ii. Employment Generation Subsidy will be based on the proportion of Haryana local employees in the workforce in the given year. iii. This subsidy will be provided only for employees of Haryana who have been directly employed on payroll or on contract with ESI/PF Number for a period of at-least 1 year by the eligible unit. iv. This subsidy can be availed by an eligible unit for a period of 10 years from Date of Commencement of Commercial Operations v. In cases where the average gross monthly salary of an eligible Haryana Local Employee is below INR 48,000, a minimum Employment Generation Subsidy of INR 48,000 per annum shall be provided to the unit per such employee for the relevant year. vi. An employee who is a bonafide resident of the State of Haryana (as defined by the Government of Haryana from time to time) will be considered a Local employee. The local employee status will be verified only using Parivar Pechan Patr. vii. For eligible expansion units, the subsidy will be available for incremental employee count beyond the count that existed before undertaking expansion
2.	**Employment Booster for Recruitment through HKRN**	i. In addition to the employment generation subsidy incentive mentioned above, units which recruit Haryana local employees through Haryana Kaushal Rozgar Nigam (HKRN) will also be eligible to claim 100% reimbursement on the **employer's statutory contribution under Employees' Provident Fund (EPF)** for these employees for a period of 5 years. This incentive amount will be subject to a ceiling of 12 per cent of the employee's basic salary plus applicable Dearness Allowance (DA) and retaining allowance, subject to a maximum limit of INR 25,000 per employee per year. ii. Further, based on details furnished by the unit, all such employees recruited through Haryana Kaushal Rozgar Nigam (HKRN) will be reimbursed 100% of their **employee's statutory contribution under**

S.No.	Incentive	Description of Support
		Employees' Provident Fund (EPF) through Direct Benefit Transfer (DBT) for a period of 5 years. This incentive amount will also be subject to a ceiling of 12 per cent of the employee's basic salary plus applicable Dearness Allowance (DA) and retaining allowance and subject to a maximum limit of INR 25,000 per employee per year.
3.	**Promotion of Public-Private Training Centres**	In partnership with leading GCCs of the State and industry associations such as NASSCOM, dedicated centres for training youth of the State in GCC and IT/ITeS related activities will be established at 3 locations across the State.
4.	**Job Readiness Program**	i. The Government of Haryana will facilitate partnerships between recognized academic institutions within the State and GCC units to design and offer focused and specialized, industry-aligned courses, particularly for students in their final year or penultimate year, in line with the evolving requirements of the GCC sector. GCC units will be encouraged to offer internships/apprenticeships and to recruit students enrolled in such courses, thereby strengthening industry readiness and employability. ii. To incentivize GCC units, the State will reimburse 50% of the stipend paid, subject to a ceiling of INR 15,000 per intern/apprentice per month, for a maximum duration of six (6) months per intern/apprentice, limited to fifty (50) interns/apprentices per unit per financial year. This reimbursement will be over and above any similar support being provided under existing schemes or programs of the Government of India or the Government of Haryana.

Note: The above benefits will be tied to each individual employee and can only be claimed once for each employee in their lifetime.

11.3 Incentives for setting up R & D/ Innovation Centre

S.No.	Incentive	Description of Support
A.	**Support for establishing R&D Centres/Laboratories** Note: Shall be provided to 5 R&D centres established by new or existing GCC units located in Haryana subject to the R&D centre being recognized by the Department of Scientific & Industrial Research (DSIR) or Council of Scientific & Industrial Research (CSIR).	i. **Capital Subsidy:** Financial assistance equal to 50% of the eligible capital cost incurred will be provided to new and existing GCC units establishing R&D Centres for research and innovation anywhere in the State, subject to the following ceilings: • Up to INR 50 crore per R&D centre for Ultra Mega Projects. • Up to INR 25 crore per R&D centre for Mega R&D Projects. • Up to INR 10 crore per R&D centre for all other R&D Projects Note: a. Only costs incurred on cost of infrastructure/ associated utilities (excluding land), buildings, plant, machinery, equipment, power backup arrangements, hardware & software, building etc. for the R&D facility shall be considered as eligible project cost. Working capital, goodwill, preliminary and pre-operative expenses, capitalized interest, and expenses incurred towards acquisition of technology or technical know-how including consultancy charges, royalty, design and drawings, patents, licenses, and other intellectual property rights, whether capitalized in the books of accounts or otherwise, shall not be considered while calculating total capital cost b. The capital subsidy will be disbursed in five (5) annual instalments, subject to verification by the competent authority. c. Taking into account the time required for grant of recognition by DSIR/CSIR, an eligible unit may apply for incentives under this section within a period of

S.No.	Incentive	Description of Support
		3 years from date of commencement of operations of the R&D unit. ii. **Operational Subsidy:** Financial assistance will also be provided in the form of reimbursement of 50% of the eligible operating expenditure incurred for running the R&D Centre, subject to a maximum ceiling of INR 2 crore per R&D centre per year, for a period of five (5) years. Eligible operating expenditure will be limited to costs incurred on: a. Salaries of scientists, engineers, and research personnel; b. Participation in conferences, seminars, and workshops; c. Fees associated with publication of research papers; and d. Raw materials, consumables, components, and other inputs directly required for research activities.
B.	**H-Hub Incubator**	i. The Govt. of Haryana will in collaboration with leading GCCs, corporates and academic institutions of the State, establish a world class incubator at HARTRON Innovation Hub in Gurugram. ii. The incubator will have dedicated plug and play workspaces, meeting rooms etc., high performance computing resources, dedicated innovation labs with latest equipment for undertaking research in emerging technologies, prototyping centres etc. to enable startups from the State to undertake cutting edge R&D activities in the State.

11.4 Special Incentives

S.No.	Support Offered	Description of Support
A.	**Haryana GCC Mission**	The Government will create a dedicated Haryana GCC Mission under the Administrative Secretary, Industries and Commerce Department, Govt. of Haryana. This Mission will be staffed with experts and will be responsible to undertake the following activities: • Implementation of the provisions of the GCC Policy, assessment of its impact, and providing recommendations for adjustments based on feedback received. • Identifying and proactively reaching out to MNCs wanting to set up their GCCs in India by collaborating with Industry Associations, Business Councils, Trade Bodies, Diplomatic Missions/ Embassies, GCC Service Providers etc. • Organizing roadshows (both domestic and international) and shaping the State's branding as a GCC hub • Coordinating with educational/skilling institutions and GCCs to assess skill needs, recommend training programs and thereby ensure the availability of skilled workforce for GCCs across sectors. • Fostering collaboration with GCC Service providers, startups, academic R&D centres and think tanks to create a vibrant innovation ecosystem Further, under the Mission a dedicated single window desk will be set up for GCCs at Gurugram. This desk will provide handholding and facilitation support to all GCC units setting up/ present in the State. Support will range from location identification to policy and regulatory guidance to local ecosystem connects to fast-tracking of approvals and other related activities.

S.No.	Support Offered	Description of Support
B.	**Integrated Matchmaking Platform for GCCs**	The Government of Haryana will create a one-stop matchmaking platform which will facilitate GCCs in connecting with different ecosystem partners such as: • GCC consulting firms • Real estate players/ Commercial office space opportunities, • Talent acquisition partners • Academia, Research Institutions • Ecosystem partners for legal support/ taxation support/ facility management etc.
C.	**Promotion of Mix-Use Integrated Townships**	The Town and Country Planning (TCP) Department will encourage the development of integrated mix use townships on the "walk-to-work" concept with IT/ITeS/GCC offices, residences, commercial spaces and social infrastructure such as educational institutions, healthcare facilities, recreational facilities etc. all at one place. For the same, the Department will relax minimum land area norms for construction of Cyber Cities and provide flexibility in land use/ planning

11.5 GCC Advisory Council

The Government of Haryana will establish a GCC Advisory Council to serve as the apex strategic body guiding the development of the Global Capability Centre (GCC) ecosystem across the State and for deliberation on policy matters and implementation thereof. The Council will be responsible for formulating strategic interventions to accelerate the growth of the GCC sector such as the creation of a future-ready talent ecosystem, creation of a vibrant and strong innovation and R&D ecosystem, creation of next generation GCC infrastructure, regulatory easing, global collaboration and branding amongst other aspects.

The GCC Advisory Council will comprise of senior officials from the Government of Haryana, GCC leaders across sectors, GCC leaders from units operating in Haryana, GCC service providers such as real estate players, workforce solution partners, consulting firms etc., academic/ research institutions, industry associations/ business councils and other industry experts.

Regulatory
Reforms

12. Simplified Regulatory Regime

Further, in its endeavour to create a conducive business climate for the GCC sector, the Government of Haryana has implemented some landmark reforms for regulatory simplification. These reforms are aimed at improving the Ease of Doing Business in the State and ensuring a hassle-free experience for the investor.

12.1 Constitution of Haryana Enterprises Promotion Centre for promotion of Ease of Doing Business

The Government of Haryana has established the Haryana Enterprises Promotion Centre (HEPC) as a dedicated nodal agency under the Haryana Enterprises Promotion Act, 2016 (HEPA) to facilitate and promote ease of doing business in the State. Operating as a single-roof clearance mechanism, HEPC streamlines the process of obtaining clearances, approvals and licenses required by businesses and investors to set up and operate enterprises in Haryana.

12.2 Invest Haryana Single Window Portal

The Government of Haryana has developed the Invest Haryana Single Window Portal as an integrated online platform to simplify and expedite the process of setting up businesses in Haryana. This portal serves as a one-stop digital interface to streamline regulatory processes and ensure ease of access to over 140 business related services, ensuring transparency, reduced paperwork, and minimization of delays by providing a seamless, end-to-end service experience.

12.3 Timebound Clearances for All Services

The Government has laid down clearly defined timelines for delivery of services on the Invest Haryana Single Window Portal. The Government will ensure that approvals for all services are granted within the timelines specified.

12.4 Self-Certification and Third-Party Certification

The Government of Haryana has allowed Self-certification vide Notification No. 11/12/2018-4Lab dated 03.05.2018 (as amended from time to time), for Labour related clearances and approvals under 14 acts of the Labour Department in Haryana as shown below:

- Factories Act, 1948 and Rules framed thereunder.
- Minimum Wages Act, 1948 and Rules framed thereunder.
- Payment of Wages Act, 1936 and Rules framed thereunder.
- Contract Labour (Regulation & Abolition) Act, 1970 and Rules framed thereunder.
- Payment of Bonus Act. 1965 and Rules framed thereunder.

- Payment of Gratuity Act, 1972 and Rules framed thereunder.
- Maternity Benefit Act, 1961 and Rules framed thereunder.
- Child Labour (Prohibition & Regulation) Act, and Rules framed thereunder.
- Shops & Commercial Establishments Act, 1958 and Rules framed thereunder.
- The Inter-State Migrant Workmen (RECS) Act, 1979 and Rules framed thereunder.
- The Equal Remuneration Act, 1976 and Rules framed thereunder.
- Motor Transport Workers Act, 1961 and Rules framed thereunder.
- Punjab Industrial Establishments (National & Festival Holidays & Casual and Sick Leave) Act, 1965.
- The Building and Other Construction Works (Regulation of Employment and Conditions of Service) Act, 1996

The Government of Haryana has also notified 3rd Party Certification/ Audit Scheme (Amendment), 2018 vide Notification No. 11/13/2018-4Lab dated 03.05.2018 (as amended from time to time) to facilitate entrepreneurs for complying with the provisions of Factories Act, 1948 and rules framed there-under.

12.5 Online single return for various Acts pertaining to the Department of Labour

The Labour Department has implemented the online submission of a unified single return under all labour laws.

12.6 Allowing three shifts and night shifts for Women

GCC Units will be permitted 3 shift operations with women allowed to work during night shifts, subject to adherence to necessary norms by the units with respect to the safety and security of women employees. In addition, the Labour Department will implement an auto-renewal system basis self-certification for such permissions (subject to fulfilling necessary regulatory compliance) and encourage faceless and paperless approval.

12.7 Compliances Reduction and Deregulation

The Government of Haryana has undertaken the following key reforms to simplify and consolidate regulatory processes, remove duplicative licensing requirements and expedite approvals at both the establishment and operational stages of businesses:

- To provide flexibility to developers, the Government will promote mixed land use in new master plans, with a particular focus on Transit Oriented Development (TOD) zones
- The State has introduced a prohibited list of activities under the Mixed Land Use category in the Development Plans. All activities, except those explicitly included in the

prohibited list, will be considered permissible, subject to compliance with the prevailing policy parameters.

- Third-party certification have been introduced for granting Consent to Operate (CTO) to Green category industries (other than MSMEs). For MSMEs in the Green category, CTO through self-certification has been allowed.
- The State has reduced timelines from 30 working days to 21 working days for providing Consent to Establish and Consent to Operate.
- The State has expanded the list of White Category Industries to 734 incorporating the recent changes in the White Category list issued by CPCB.
- A provision for instant automated CLU approval has been introduced in designated industrial zones and the documentation required to obtain Change of Land Use (CLU) approval has been streamlined to only three essential documents - the ownership document, the project report, and the indemnity bond.
- The area requirement for establishing industries has been completely waived.
- The State has removed earlier restrictions that prohibited women from working in certain hazardous industries.
- The State has allowed the industries on 20 ft. (6m) wide village link roads also in the agriculture/rural zone and industrial units in agriculture zone having direct access from Schedule Road, National Highway and State Highway.
- Clearances for obtaining utilities such as electricity and water connections have been fully integrated into the Invest Haryana Portal.
- The threshold under the Haryana Shops and Commercial Establishment Act, 1958 has been increased from 0 to 20 workers, thereby reducing compliance obligations for smaller establishments.
- The State has also increased daily working hours from 9 to 10 and weekly quarterly overtime upto 156 hours.
- The Haryana Building Code has been amended in line with global best practices to allow for unrestricted FAR, unrestricted Ground Coverage and unrestricted Maximum Permissible Height have been permitted subject to fulfilment of fire safety, structural safety, light & ventilation and parking norms as specified in the code and payment of fees/ charges as applicable.
- The Haryana Building Code has also been amended to allow third-party agencies to grant Occupation Certificates for high-risk buildings.

12.8 Timely Processing of Incentive Applications:

To enhance transparency, certainty, and timeliness in the processing and disbursement of incentives, the State Government will ensure upfront release of fifty percent (50%) of the eligible incentive amount after preliminary scrutiny of the incentive claim within seven (7) working days from the date of submission of the application. The remaining fifty percent (50%) of the eligible incentive will thereafter be disbursed within forty-five (45) working days from the date of application after detailed scrutiny of applications.

The timeliness of incentive processing and disbursement will be tracked through the Invest Haryana Single Window Portal. In case of any delay purely attributable to the concerned Department, interest at the rate of 8% per annum, or such different rate as may be notified by the Government from time to time, will be payable on the delayed incentive amount.

Note: All the eligible GCC units will be given the above regulatory benefits in addition to the ones mentioned in the Make in Haryana Industrial Policy (as amended from time to time) or any new Industrial Policy of the State

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